

# State of Wisconsin



1995 Assembly Bill 195

Date of enactment: **December 20, 1995**

Date of publication\*: **January 5, 1996**

## 1995 WISCONSIN ACT 125

AN ACT to *amend* 77.54 (20) (a) of the statutes; **relating to:** creating a sales tax and use tax exemption for bottled water.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 77.54 (20) (a) of the statutes is amended to read:

77.54 (20) (a) "Food", "food products" and "beverages" include, by way of illustration and not of limitation, milk and milk products, cereal and cereal products (meal, grits, flour, bread and other bakery products), meats and meat products, fish and fish products, seafoods, poultry and poultry products, vegetables and vegetable juices, fruits and fruit juices as defined in ch. 97, 1967 stats.,

bottled water that is for human consumption and that is not carbonated or sweetened or flavored, canned goods (including jams, jellies and preserves), nuts, berries, melons, sugar, salt, coffee, coffee substitutes, tea, cocoa, condiments, spices, spreads, relishes, desserts, flavoring, oleomargarine, shortening, candy, confections, dietary foods, health supplements, or any combination of the above.

**SECTION 2. Effective date.**

(1) This act takes effect on the first day of the 2nd month beginning after publication.

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\* Section 991.11, WISCONSIN STATUTES 1993-94: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].